

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 16143
[REDACTED])	
)	DECISION
Petitioner.)	
_____)	

On August 9, 2001, the staff of the Tax Discovery Bureau of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (petitioner), proposing income tax, penalty, and interest for the taxable year 1996 in the total amount of \$6,202. On October 11, 2001, the petitioner filed a timely appeal and petition for redetermination. The Tax Commission, having reviewed the file, hereby issues its decision.

Based upon information obtained from various available sources, the Tax Commission's Tax Discovery Bureau (TDB) determined that the petitioner had sufficient gross income subject to tax by Idaho to require the petitioner to file an Idaho income tax return for taxable year 1996. The TDB researched the Tax Commission's records and found the petitioner did not file an Idaho individual income tax return for taxable year 1996.

The TDB sent the petitioner several letters requesting that the petitioner file a 1996 Idaho income tax return or provide an explanation as to why the petitioner did not have an Idaho filing requirement.

In the petitioner's petition for redetermination the petitioner stated:

This letter is to inform you of my desire to protest your assumption that I did not pay all taxes due for the year 1996. My accountant is working on a response but due to the lack of available information it is taking longer than the time allotted. I will have the necessary information to you with in 45 days so that we can resolve this matter.

As of the date of this decision, the petitioner has not provided any information that would resolve this case in the petitioner's favor. Having presented no information in support of his

argument, the petitioner has failed to meet his burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State Dept. of Revenue, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984). Since the petitioner has not met his burden of proof of showing that the Notice of Deficiency Determination prepared by the TDB is incorrect, the Tax Commission upholds the TDB's determination for the taxable year 1996.

The TDB added interest and penalty to the petitioner's return per Idaho Code sections 63-3045 and 63-3046. The Tax Commission reviewed those additions and found them proper and in accordance with the Idaho Code.

WHEREFORE, the Notice of Deficiency Determination dated August 9, 2001, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioner pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1996	\$3,861	\$965	\$1,715	\$6,541

Interest is calculated through December 31, 2002, and will continue to accrue at the rate set forth in Idaho Code section 63-3045.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the petitioner's rights to appeal this decision is enclosed with this decision.

DATED this ____ day of _____, 2002.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2002, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

[Redacted]
